

KING COUNTY, WASHINGTON

PUBLIC HEALTH FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Licenses and permits			
Business licenses and permits	\$ 6,972,813	\$ 10,128,062	\$ 3,155,249
Nonbusiness licenses and permits	2,711,952	3,280,805	568,853
Total licenses and permits	9,684,765	13,408,867	3,724,102
Intergovernmental revenues			
Federal grants	58,484,392	53,163,490	(5,320,902)
State grants	18,741,466	19,298,569	557,103
Entitlements and shared revenues	9,562,747	9,531,748	(30,999)
Intergovernmental services	47,454,423	47,508,544	54,121
Total intergovernmental revenues	134,243,028	129,502,351	(4,740,677)
Charges for services			
General government	23,178	66,291	43,113
Mental and physical health	7,490,476	7,671,717	181,241
Interfund/department charges for services	4,587,962	4,429,788	(158,174)
Total charges for services	12,101,616	12,167,796	66,180
Fines and forfeits	-	25	25
Miscellaneous revenues			
Rent and royalties	-	348	348
Contributions from private sources	2,840,649	2,206,154	(634,495)
Other miscellaneous revenues	3,149,902	-	(3,149,902)
Total miscellaneous revenues	5,990,551	2,206,502	(3,784,049)
Transfers in	16,144,892	16,220,803	75,911
TOTAL REVENUES	178,164,852	173,506,344	(4,658,508)
EXPENDITURES			
Current			
Mental and physical health			
Personal services		94,398,136	
Supplies		18,426,747	
Contract services and other charges		46,751,221	
Intergovernmental services		85,577	
Interfund payments for services		16,675,859	
Total mental and physical health	176,554,025	176,337,540	216,485
Debt service			
Redemption of long-term debt	-	121,346	(121,346)
Interest and other debt service costs	-	26,620	(26,620)
Total debt service	-0-	147,966	(147,966)
Capital outlay			
Capitalized expenditures	2,224,412	1,203,670	1,020,742
Total capital outlay	2,224,412	1,203,670	1,020,742
Transfers out	6,274,214	353,886	5,920,328
TOTAL EXPENDITURES	185,052,651	178,043,062	7,009,589
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	\$ (6,887,799)	(4,536,718)	\$ 2,351,081
Adjustment from budgetary basis to GAAP basis		1,399,495 <sup>(a)</sup>	
Deficiency of revenues under expenditures		(3,137,223)	
Fund balance - January 1, 2004 (Restated) <sup>(b)</sup>		13,692,048	
Fund balance - December 31, 2004		\$ 10,554,825	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Adjustments to revenues	
Nonbudgeted proceeds from Emergency Medical Services - donations	\$ 121,045
Nonbudgeted capital lease revenue	265,185
Adjustments to expenditures	
Nonbudgeted capital lease expenditure	(265,185)
Encumbrances, not included in GAAP basis expenditures	1,278,450
Adjustment from budgetary basis to GAAP basis	\$ 1,399,495

(b) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances.